



**KESGRAVE HIGH SCHOOL  
STAFF BENEFITS AND EXPENSES POLICY**

## **Staff Benefits and Expenses Policy 2018**

**Policy Approved by**

<b>Finance Committee</b>		28 November 2018
<b>Chair of Finance Committee</b>	Eunice Brain	28 November 2018
<b>Whole Governing Body</b>		6 December 2018

<b>Position</b>	<b>Name</b>	<b>Signature</b>	<b>Date</b>
<b>Headteacher</b>	Nigel Burgoyne		6 December 2018
<b>Chair of Governors</b>	Sue White		6 December 2018

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## KESGRAVE HIGH SCHOOL STAFF BENEFITS AND EXPENSES POLICY

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## KESGRAVE HIGH SCHOOL STAFF BENEFITS AND EXPENSES POLICY

### 1 Introduction and General Principles

All staff have a responsibility to ensure that financial and other resources entrusted to Kesgrave High School are used to best effect in order to further the best interests and the purpose of the school. This policy provides staff with detailed guidance on the procedures to follow when incurring/claiming expenses (e.g. travel and subsistence, course fees) which are required wholly, necessarily and exclusively for the performance of their duties.

There is a fundamental requirement on all staff that they should not incur any personal financial benefit through their employment by Kesgrave High School other than their agreed salary. Any breach of this requirement may lead to disciplinary procedures. Staff with budgetary responsibility are required to disclose any pecuniary or other links they may have with Kesgrave High School's suppliers by means of a completed entry in the Register of Interests.

The School recognises that there are situations where an employee may be entitled to benefits in addition to their salary in line with HM Revenue and Customs (HMRC) rules. This policy sets out the provisions and criteria for additional benefits.

Staff must also be aware that public relations and perceptions require that Kesgrave High School not only has a rigorous, effective and transparent Staff Benefits and Expenses policy in place, but also that no misleading or unfortunate impression can be created in the application of the policy. Accordingly, the Responsible Officer in conjunction with the external auditors will be requested to carry out periodic targeted reviews of the application of the policy.

The Headteacher, as formally designated Accounting Officer, is responsible for ensuring compliance with all Financial Regulations, Policies and Procedures. Ultimately the Accounting Officer is answerable to Parliament via the Public Accounts Committee for all uses to which the school's income is used, and this policy contributes to that framework.

#### 1.1 Scope

##### 1.1.1 Claimants – Staff expenses

Kesgrave High School will reimburse staff for all reasonable expenses wholly, necessarily and exclusively incurred in the execution of their duties, such as travel, subsistence and accommodation. Consideration should always be given to using the most practical and cost effective method of travel. HMRC requires that expense records are kept and to facilitate this all re-imburement claims must be recorded on official school claim forms.



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### 2 Staff Benefits

There are a number of staff benefits, made in addition to salary, which have been agreed by the Governors. These include:-

- Complimentary food is available to all staff on CPD days when the school is closed. Lunch is provided at the current duty meal per member of staff cost;
- Complimentary food is also provided prior to evening events, e.g. parents' evenings, open evenings and the maximum cost per event for food is less than £100;
- Light refreshments can be provided at any faculty or departmental meetings or for working lunches. The refreshments must be consumed on school premises and considered light (i.e. pizza or sandwiches, fruit, cake, soft drinks) maximum cost - £5 per head;
- Staff undertaking lunchtime supervisory duties, a club or who are on call through the lunchtime period are given a daily allowance on their cashless account to be spent on a lunch in the canteen. Please note that if the allocation is not spent it is removed at the end of each day and cannot be carried over. There are no cash alternatives and allocations cannot be transferred to others;
- Complimentary food and non-alcoholic beverages served on the last day of the summer term. Maximum cost - £5 per head;
- Cheques as leaving presents are issued to staff on a sliding scale depending on length of service up to a total value of £5 per year from Un-restricted funds;
- Long Service Award gift for a minimum of 20 years' service up to a value of £8.66 per year (from Restricted funds) and given in addition to any leaving present (above);
- Flowers as leaving presents for staff (maximum value £30);
- Leaving meal for members of the Leadership team – cost of meal only;
- Free access to the Employee Assistant Programme is available to all staff;
- Free flu vaccinations are available for all staff;
- Reimbursement of eye test cost for qualifying staff as described in the school Health and Safety Policy and, where an optician certifies that a new or altered prescription for glasses is solely for VDU usage, the school will make a contribution towards the cost of frames, lenses and any special prisms or tinting, subject to a maximum of £50, and
- Free access to the onsite gym is available to all staff (not open to the public).

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### **3 Expenses**

#### **3.1 Authorisation, Responsibility & Procedures**

- 3.1.1 All staff should submit their approved travel expense claims to the Headteacher's P.A for approval within the same month in which expenditure is incurred.
- 3.1.2 The Headteacher or other authorised signatory will validate all claims.
- 3.1.3 Where receipts are not available, i.e. for toll charges or underground fares, the reason for their unavailability must be given.

#### **3.2 Travel Considerations**

- 3.2.1 Home to school travel - Staff are responsible for the cost of all travel between their home and their normal primary place of work.
- 3.2.2 Private cars - staff may use their private cars for school purposes and will be reimbursed at the appropriate rates set by the School.

#### **3.3 Private Cars & Driving**

- 3.3.1 Private cars may be used for journeys of less than a 200 mile round trip. It is generally more cost effective to use an alternate method for journeys greater than 200 miles. Where a journey of greater than a 200 mile round trip is to be undertaken in a private car, prior approval should be sought from the Deputy Head responsible for CPD. Drivers undertaking long journeys must allow sufficient time for the journey, and make regular stops to ensure their well-being and alertness.
- 3.3.2 Any parking, Road Traffic Act fines, congestion fines or penalties incurred are the personal responsibility of the member of staff and will not be reimbursed by Kesgrave High School.
- 3.3.3 Drivers will be reimbursed for Toll Charges incurred subject to production of receipts, where available.
- 3.3.4 Drivers must ensure that their private vehicle is adequately insured for appropriate business use, as the driver is personally liable for any incident.
- 3.3.5 Drivers must ensure the roadworthiness of their vehicle and that the vehicle meets all the requirements of the Road Traffic Act.
- 3.3.6 Mileage will be paid at the published HMRC rate current at the time.
- 3.3.7 When traveling on business by car, directly from or to home, staff must deduct the usual home to work base mileage from the mileage claim. This is a requirement of HMRC.



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### **3.4 Taxis**

- 3.4.1 The school will reimburse the cost of taxis only if this is the cheapest or most appropriate means of reaching or returning from a third party location to the school or in conjunction with other travel methods. When travelling by taxi, a receipt must be obtained. Where possible, the claimant should obtain prior approval from their Line Manager before using a taxi.

### **3.5 Rail Travel**

- 3.5.1 The cost of standard class rail travel will be reimbursed. First class rail travel is only permitted where it can be demonstrated that it is the cheapest ticketing option of all available tickets.
- 3.5.2 Significant savings can be obtained by specifying outward and/or return journeys at the time of booking.

### **3.6 Air Travel**

- 3.6.1 For travel within mainland UK and to/from Eurostar destinations rail is the default mode of travel over air unless it is a more cost effective (including time cost) method of travel. Staff should travel economy class and book directly with a low cost carrier (e.g. Easyjet, Ryanair, etc)
- 3.6.2 Travel should be booked via the Headteacher's P.A when approval has been given by the Headteacher.

### **3.7 Foreign Currency**

- 3.7.1 Foreign currency required, e.g. for school-organised educational and cultural visits abroad, should be purchased via the Headteacher's P.A, who will obtain the best exchange rates available. If staff need to purchase currency in an emergency situation, using a personal credit/debit card, reimbursement will be made for the full out-of-pocket cost of the transaction including any bank or other charges incurred on production of a valid receipt or invoice.

### **3.8 Provision of Mobile Phones**

- 3.8.1 Mobile phones are provided to certain members of staff to enable them to carry out their job effectively. The use of the mobile phone for reasonable private use is permitted, providing it does not exceed the free monthly usage.
- 3.8.2 The mobile phone remains the property of the school and is to be surrendered upon staff leaving their employment.



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### **3.9 Purchases of Equipment, Books or Stationery**

- 3.9.1 **Computer Hardware** – equipment provided to employees remains the property of the school.
- 3.9.2 **Classroom or office resources** – The purchase of items that will become the property of Kesgrave High School are made centrally via the school's order processing and procurement system. Staff members should not purchase such items using their own resources except under exceptional circumstances and must have line manager approval before the purchase is made.
- 3.9.3 Such purchases will only be reimbursed on presentation of a valid VAT receipt. Credit card slips or statements will not be accepted as evidence of business expenditure. The VAT receipt must include the name and address of the retailer, the retailer's VAT registration number, the date of purchase and details of what goods or services have been purchased and the value of the goods.

### **3.10 Supplier Loyalty Schemes** (e.g. Tesco Clubcard or Sainsbury Nectar points)

- 3.10.1 Except in exceptional circumstances all purchases on behalf of the school should be made via the school's order processing and procurement system.
- 3.10.2 Where an exceptional purchase is made by staff using their own resources that are then reimbursed by the school, that staff member can receive points on their personal loyalty card as this is not considered to be a benefit in kind by HMRC.
- 3.10.3 For fairness, staff must not link their own loyalty cards to accounts held in the school's name.

### **3.11 Interview expenses for candidates**

- 3.11.1 Mileage will be paid at the current HMRC rate or second class rail costs.



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**3.12 Subsistence**

3.12.1 When staff are working away from the school and meals are not provided as part of the purpose for travelling (e.g. attendance at a conference), staff may claim the actual cost of relevant meals on presentation of receipts, up to the limits (including VAT and service) below. All claims must be supported by appropriate detailed VAT receipts or invoices. These limits take account of the fact that staff would normally incur a domestic cost for meals in any case:

<b><u>Meal</u></b>	<b><u>Limit</u></b> (including VAT & Service)
Breakfast	£10
Lunch	£10
Dinner	£25

3.12.2 If certain meals have been provided for, such as breakfast being included in the accommodation charge or location catering provided for lunch, only the other meals may be claimed.

3.12.3 If one member of a team pays a bill on behalf of other members of staff, details of the reason and location and the names and staff numbers of staff must be shown on the expenses claim of the individual submitting the claim. Alcoholic drinks will not be reimbursed.

**3.13 Overnight Accommodation**

3.13.1 Overnight stays must be pre-approved by the Headteacher or Deputy Head responsible for CPD. If staff have to stay away from base overnight because it is impractical to return home, the school will pay for the cost of a standard room. Employees are expected to ensure that the costs incurred are reasonable, taking into consideration the location and length of stay.

3.13.2 The cost of the room should not normally exceed the following limits. These limits will be the maximum claimable, with receipts.

<b><u>Overnight stay outside of London</u></b> (and other similar lower cost destinations)	<b><u>Cost per night</u></b> (Incl. VAT)
Room Only	£90
Bed and Breakfast	£100

<b><u>Overnight stay in London</u></b> (and other similar high cost destinations)	<b><u>Cost per night</u></b> (Incl. VAT)
Room Only	£160
Bed and Breakfast	£170

Minibar, alcohol, newspapers, phone and TV/DVD bills for any school related travel or event will not be reimbursed.

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